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How much downside? Quantifying the relative harm from tobacco taxation

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Objective: To estimate the loss of life expectancy attributable to tobacco taxation (via financial hardship and flow-on health effect) in New Zealand.

Design: Data were used on the gradients in life expectancy and smoking by neighbourhood socioeconomic deprivation and survey data on tobacco expenditure. Three estimates were modelled of the percentage of the crude association of neighbourhood deprivation with life expectancy that might be mediated via financial hardship: 100%, 50%, and 25% (best estimate). From this information the impact of tobacco taxation on life expectancy was estimated.

Main results: For the total population, the estimated loss of life expectancy due to tobacco tax ranged from 0.005 years to 0.027 years. For people living in the most deprived 30% of neighbourhoods, the range was 0.009 to 0.044 years (that is, 3 to 16 days of lost life expectancy). For the total population the loss of life expectancy attributable to tobacco tax ranged from 119 to 460 times less than that attributable to deprivation. The loss of life expectancy attributable to tobacco tax was 42 to 257 times less than that attributable to smoking.

Conclusions: The estimated harm to life expectancy from tobacco taxation (via financial hardship) is orders of magnitude smaller than the harm from smoking. Although the analyses involve a number of simplistic assumptions, this conclusion is likely to be robust. Policy makers should be reassured that tobacco taxation is likely to be achieving far more benefit than harm in the general population and in socioeconomically deprived populations. ▲ Journal of Epidemiology and Community Health 2004;58:451-454.





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